

## **REG-46-004 APPLICATION OF LEVIES**

004.01 Levies for the taxing units are set September 15 of each year and will be used for purposes of motor vehicle taxation during the following calendar year beginning January 1 and ending December 31.

004.02 In the event a taxpayer purchases a vehicle during one calendar year and delays registration until the following calendar year, the tax will be computed from the date of acquisition based on the levy in effect for the calendar year on the date the vehicle was acquired. The registration period will begin on the first day of the month in which the vehicle was acquired.

In situations where the taxpayer furnishes an affidavit of storage or nonuse, the motor vehicle tax will be computed in the following manner:

004.02A For the period of storage or nonuse, beginning with the date of acquisition and ending with the registration date, the motor vehicle tax will be based on the levy and value in effect for the calendar year on the date of acquisition,

004.02B For the registration period, the motor vehicle tax shall be based on the levy and value in effect for the calendar year on the registration date.

004.03 Ad valorem taxes levied against motor vehicles which are not subject to motor vehicle tax or not registered for use on the highways shall be computed from levies set for the calendar year on September 15 of that year. These taxes will be computed in the same manner as taxes on other items of personal property.

(Sections 77-1240.01, R.R.S. 1943, and Section 77-1601, R.S.Supp., 1980. November 24, 1980.)